



Exploratory Evidence on Accounting System, Annual Report Review and New Public Management

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ABSTRACT

This study is about the exploration of accounting system and annual report review process in the context of new public management initiative in Australia. A Government Department in the Australian Capital Territory has been adopted as the field for investigation. Qualitative research methodology was chosen to obtain a better understanding of the phenomena. Case based research method was used in developing a fuller understanding of the relative role of accounting system in the management of organisational performance. In this study, data collection involved a triangulation approach and the sources were organisational documents, interviews and observation. As accounting system is socially constructed Giddens' Structuration Theory was used in this research to obtain a better understanding of human actions and to explore how this system is implicated in the wider social context through time. Empirical evidence from the field supported that in the researched organization the new elements of interpretive schemes are the accrual accounting and annual report review. It appears that these interpretive schemes are the direct outcome of the new public management ideals and was implemented to establish the principle- value for money.

Keywords:

Accounting system, accrual accounting, annual report review, new public management, structuration theory.



1. Introduction

In the public sector there has been a long tradition that public organisations provide utilities and services to the community and have been seen as the fabric of the society. These organisations are funded by government budget allocation raised from taxation and provide supply services and utilities which is part of the infrastructure of the society. No attempt has been taken to measure efficiency or effectiveness of government spending for a long time. This was the old signification structure of the traditional public organisations. Such structure of signification did not go unchallenged. The movement away from this situation has emerged and the emphasis is given on efficiency, economy and effectiveness and streamlining managerialism in the public sector. The new notion 'value for money' has emerged in the public sector which established formal rational management, clear goal, corporate plans, internal and external accounting system and clear responsibility lines for output measurement (Metcalf and Richards, 1992; Osborne and Gaebler, 1992; Hughes, 1995; Girishankar, 2001; Robbins, 2007; Christiaens and Rommel, 2008; Broadbent and Guthrie, 2008; Alam and Nandan, 2008; Dooren et al., 2010; Walker and Boyne, 2010; Hoque and Adams, 2011). More precisely this new notion is centred on New Public Management (NPM) ideals (Hood, 1991; Dunleavy and Hood, 1994; Hood 1995). The term 'New Public Management' (NPM) is used to describe the changing style of governance and administration in the public sector. In his doctrinal components on NPM, Hood (1995) showed some possible accounting implications, for example: more cost centre units, identifying costs and understanding cost structures, private sector accounting norms, more stress on the bottom line, more use of financial data for management accountability, performance indicator and audit and broader cost-centre accounting. Cohen et al. (2007) argued that NPM is associated with the introduction of new financial management systems, such as accrual accounting and management accounting techniques.

During the last 30 years the three tiers of Australian government (Commonwealth, State and Local) have implemented a series of financial and administrative reforms linked to the new public management. These reforms have forced the Australian public sector to promote private sector models of organisation structure, management

systems, accounting practices, and accountability relationships (Greiner, 1990; Wanna et al., 1992; Guthrie and Johnson, 1993; Parker and Guthrie, 1993; Brown et al., 2003; Guthrie et al., 2003; Barrett, 2004; Mir and Rahaman, 2007; Hoque 2008). Parker and Guthrie (1993) argued that since the early 1980s the Australian public sector have undergone major changes in its philosophy, structure, processes, and orientation and the main objectives of these changes were to establish formal rational management, necessity for clear goal, corporate plans, internal and external accounting systems with clear responsibility lines for output performance measurement. Halligan (2009) argued that major changes to financial management were changing the method of budgeting and resource management which was based on the framework of outcomes and outputs and accrual accounting principles. In the line of the NPM, the Australian public sector has moved from cash-based accounting to accrual accounting. Accrual accounting provides the benefits of improved accountability and improved resource management (Ranby, 1997; Funnell and Cooper, 1998; Christensen and Rommel, 2008). Barton (2004) argued that government accounting system must be adapted to their unique operating environments if their financial statements are to faithfully represent their financial results. In the public sector the new signification structure comprises new methods, policies and concepts of accounting which are drawn upon to make sense of organisational activities.

This research is about the exploration of accounting system and annual report review in the context of New Public Management (NPM) initiatives. A government department in the Australian Capital Territory (ACT) has been selected as a field of investigation for the purpose of this exploration.

The organisation investigated under this study is a Government Department in the Australian Capital Territory (ACT) involved in service delivery. This department was formed in 2002. The department performs a variety of functions and its responsibilities include people with a disability, social housing, children and young people, families, therapy services, carers, women, ageing, multicultural affairs, community services and facilities, Aboriginal and Torres Strait Islander people, homelessness and concession. In fact, The ACT Government has made

things easier by bringing most of its human services into a one-stop department

This study will investigate how financial accounting technologies, for example accounting system and annual report review have been implicated in the organisational environment within this selected government department. The study will seek answers of the following research questions:

How has the researched organisation adopted financial accounting technologies within their organisation? Specifically,

- (a) In what ways are financial accounting technologies linked to the organisational actions of the researched organisation?
- (b) How have financial accounting systems contributed to and shaped new organisational culture within the researched organisation?

2. Literature Review

The view taken in this research is that financial accounting systems are not natural phenomena; they are social practices which can be changed by social actors (Lukka, 1990; Ryan et al. 1992; NØrreklit, 2003; Berry et al. 2009). Accounting is the interplay between rational design and socially constructed realities that can fundamentally affect behaviours (Berry et al. 2009). Therefore, in order to gain better understanding of accounting systems, it is necessary to look at the relationships between day-to-day social action and the various dimensions in the social structure.

The framework considered in this study for the interpretation and analysis of data is Giddens's structuration theory. Structuration theory is an orderly, comprehensive, and integrated way to analyse and understand the role of accounting and control systems (Macintosh and Quattrone, 2010). Giddens's structuration theory is concerned with the relationship between the actions of agents and the structuring of social systems in the production, reproduction and regulation of social order. As financial accounting systems are socially constructed, Giddens's structuration theory has adopted in this research to obtain a better understanding of human actions and to explore how these control devices are implicated in the wider social context through time.

Social systems are systems of social interaction (Giddens, 1979, p. 66), which 'comprises of the

situated activities of human agents reproduced across time and space' (Giddens, 1984, p.25). In analysing the social system, Giddens differentiated between system and structure. Systems are not structuring but social systems have structures (Giddens, 1984, p. 66). Structures are the rules and resources or codes of action which are used in social interaction to guide the actors' behaviour in a social setting. Agency, the other major attribute of a social system, is the intentional actions of self-conscious individual members of the system as they interact with others in social situations.

Agency is the ability of individuals to be purposive in social settings and to reflexively monitor their own and other actions. According to Giddens (1976, 1979, 1984) actors are conceptualized not simply as social dupes governed by independent structures, but rather as existential beings who reflexively monitor their conduct and make choices in social settings. Structuration denotes that structure and agency exist in a recursive relationship.

In a social setting, actors produce and reproduce structures but at the same time are also guided by them. Giddens (1976, 1979, 1984) identified that structure in its conventional sense as referring to the structuring properties of any social system. Structures are the codes, rules, blueprints or formulas that shape social behaviour. Agency, in contrast, depicts social life as actively constituted by individuals who subjectively produce shared understandings which guide them in social setting.

According to Giddens (1976, 1979, 1984) action and structure normally appear in both the sociological and philosophical literature as antinomies. Giddens (1976, 1979, 1984) argued that action and structure presuppose one another, but that recognition of this dependence, which is a dialectical relation, necessitates a reworking both of a series of concepts linked to each of these terms, and of the terms themselves. Structure guide individual's behaviour in contexts of co-presence, and they are available to agents as a blueprint for action.

Giddens (1979, p. 97) suggested that within the processes of structuration there are three dimensions of social structure Signification (meaning), legitimation (morality,) and domination (power). Signification is the *rules or aspects of rules*. These are *codes* or modes of coding. Domination involves *authorisation* and *allocation*. Legitimation is the modes of normative *regulation*. When people act, they draw from these

structures. Agents in their actions constantly produce and reproduce the social constructs and Giddens mentioned that all human interaction is inextricably composed of structure of meaning, power and moral framework. These three dimensions are only analytically separable properties of structures (Giddens, 1979, p. 97) and are inextricably linked in reality.

According to Giddens (1976, p. 104) any interaction can be analysed in terms of these 'three fundamental elements: its constitution as "meaningful"; its constitution as a moral order; and its constitution as the operation of relations of power'. Giddens (1979, p. 81) argued that 'the communication of meaning does not take place separately from the operations of relations of power, or outside the context of normative sanctions' and 'all social practices involve these three elements' (Giddens, 1979, p. 82). Giddens mentioned that communication, power and morality are integral elements of interaction, so signification, domination and legitimation are only analytically separable properties of structures (Giddens, 1976, p. 123).

3. Methodology

Creswell (2007) differentiated epistemological and ontological assumptions of quantitative and qualitative research. Epistemology is the branch of philosophy which is concerned with the theory or theories of knowledge. It seeks to inform us how we can know the world. Epistemology shares with ontology in establishing the kinds of things that exist (Jary and Jary, 1991). The nature of the phenomena, of entities or social 'reality' that is investigated is the ontological perspective and the knowledge or evidence of the entities that are investigated is the epistemological position (Mason, 2002). Rothe (1994) also mentioned that theory of knowledge is epistemology and the study of reality is ontology. Creswell (2009) mentioned that in quantitative research the ontological assumption of the researcher is that the reality is objective and singular but in qualitative research the reality is subjective and multiple. Creswell (2009) also asserted that on the epistemological question, in quantitative research, the researcher is independent but in a qualitative research, the researcher interacts with the study. Gaffikin (2008) also argued that in a quantitative study, the researcher remains separate, outside from data to maintain objectivity, but in a

qualitative study, the researcher is intimately involved with the subject under investigation.

The nature of the research problem is also a key element in choice of methodology and method to conduct a research. Creswell (2009) mentioned that in quantitative approach an experimental design is used in which attitudes are assessed both before and after an experimental treatment. However, in a qualitative approach, the researcher seeks to establish the meaning of a phenomenon from the views of participants. Creswell (2009) argued that qualitative research is exploratory and is useful when the researcher does not know the important variables to examine. The nature of this research was explorative and little information was available on the topic. Therefore, qualitative research strategy was selected to gain a better understanding. As qualitative research is concerned with life as it is lived, things as they happen, and situations as they are constructed in the day-to-day, moment-to-moment course of events (Woods, 2006). This is particularly relevant for the present study because it seeks to understand how and why accounting systems have evolved within an organisational and social context which needs to be qualitative, observational, and local more than formal or abstract (Beeson and Davis, 2000).

Ahrens (2008) mentioned that the term *interpretive* is often used interchangeably with *qualitative*, *phenomenological* and *naturalistic* as for research approach. Considering this view, the researchers have adopted an interpretive approach to understand how accounting system is implicated in the wider organisational and social setting. According to Marshall and Rossman (2006) exploratory studies can use the case study method as a research strategy. Since the present study is exploratory in nature and particularly relevant to the purpose of the topic and the research questions, is appropriate to use the case study method. Regardless of the unit of analysis, a qualitative case study seeks to describe that unit in-depth and detail, in context, and holistically (Patton, 2002). In order to gain an in-depth and enhanced understanding and holistic treatment of phenomena (Scapens, 1990; Schwandt, 1994), this research pursued a single case study approach.

Mason (2002) and Barbour (2008) pointed out that data generation encapsulates the much wider range of relationships between researcher, social world, and data in qualitative research spans. Mason (2002) and

Barbour (2008) also argued that the data generation process involves activities that are intellectual, analytical and interpretive. An interpretive approach not only sees people as a primary data source, but seeks their perceptions also.

The method of data generation and collection adopted in this research was open-ended intensive field research using the interpretive tradition in qualitative research. The researcher used this approach to observe people, and their interpretations, perceptions, meanings, and understandings as the primary data sources. The main data sources for this study were archival official documents and interviews. Direct observations of actors' activities were also used in this study to supplement and complement the archival documents and interview data.

The primary interview method used in this study was unstructured and open-ended. The intention of the researcher was also to get information through free-ranging conversations and this type of interview provided opportunities to discuss in an informal conversational style (Patton, 2002). As Mason (2002) mentioned, most qualitative research operates from the perspective that knowledge is situated and contextual, and therefore, the job of the interviewer is to ensure that the relevant contexts are brought into focus so that situated knowledge can be produced. Unstructured interviews are also very effective in this regard because questions can be tailored to the respondent's knowledge, degree of involvement and status (Rothe, 1994). To conduct the interviews in this research, 20 top and mid-level executives and junior staff were included in the interviews. The intention was to include participants ranging from lower positions to upper management positions to obtain a complete understanding about the perceptions. The selection of the respondents represented all the functional areas of the department. In this study snowball sampling technique was used. Senior executives were interviewed first to gather initial information and about the operation of the department. For example, The CFO and the Controller of the department were interviewed in the first phase to familiarise the researcher with the regular financial reporting, preparation of budgets and the control mechanisms of the organisation. Finally, the Chief Executive Officer was interviewed to ensure the reliability and validity of the collected data. During the interviews it has been observed that the senior members of the organisation

provided relevant information for the research and for this reason the number of the interviewees were limited to those have professional expertise in this area. The twenty interviewees that were selected represent 80% of the top and middle ranked executives of the whole organisation.

Observation data come from detailed descriptions of people's activities, actions, behaviours, interpersonal interactions and organisational processes (Patton, 2002). Patton asserted that observation data is sufficiently descriptive and the reader can easily understand what occurred and how it occurred. In this study, observation data came from casual watching and attending a number of informal meetings and information sessions within the department.

In qualitative inquiry, data collection is not an end. It requires analysis, interpretation and presentation of findings (Patton, 2002; Irvine and Gaffikin, 2006; Merriam, 2009; Nagy et al. 2010). Data analysis is the process of bringing order, structure, and meaning to the mass of collected data (Marshall and Rossman, 2006). Marshall and Rossman (2006) mentioned that qualitative data analysis requires some steps. In this study, the researchers analysed data using the approach provided by Miles and Huberman (1994).

4. Results

4.1. Accounting System

The findings of the study reveal that the researched Government Department follows the ACT Accounting Manual for transactions recording and reporting purposes. The department's accounting policies are mentioned in this manual. The Chief Executive of the department is responsible for the application of these policies. All accounting policies require the Chief Executive's sign-off. The Financial Controller of the department also develops accounting policies for internal and external financial reporting. If there are any changes in the accounting policies, the Financial Controller consults the Auditor General's Office. The basis of accounting in the researched department is The Financial Management Act 1996 (ACT Government, 1996). It requires the preparation of financial statements for the department. The Financial Management Act (ACT Government, 1996) and The Financial Management Guidelines issued under the Act requires a department's financial report to include: an Operating Statement for the year, a Balance Sheet

at the end of the year, a Statement of Changes in Equity for the year, a Cash Flow Statement for the year, a Statement of Appropriation for the year, an Operating Statement for each class of output for the year, a summary of the significant accounting policies adopted for the year and such other statements as are necessary to fairly reflect the financial operations of the department during the year and its financial position at the end of the year.

Accrual accounting is evident as an important element in the interpretive scheme of the Department. To meet the demands of the economic rationality of the new public management the Department follows accrual accounting system and prepares accrual financial reports, which recognizes the effects of transactions as events when they occur. One of the junior staff of the department commented:

I am doing accounting functions including the processing side of it. We are accountable with disclosure and all that sort of thing. We are using accrual accounting systems and preparing financial statements and reports like balance sheets and cash flow statements and profit and loss statements.

Discussion during interviews with the department's staff indicated that accounting is the new language to them. Executives of the department use accrual accounting as interpretive scheme to make sense of the operations of the business. One of the junior executives of the department described the changes from cash basis to accrual accounting. It was the representative views of the department which was expressed by the senior executives of the department also. The interviewee offered the following comment:

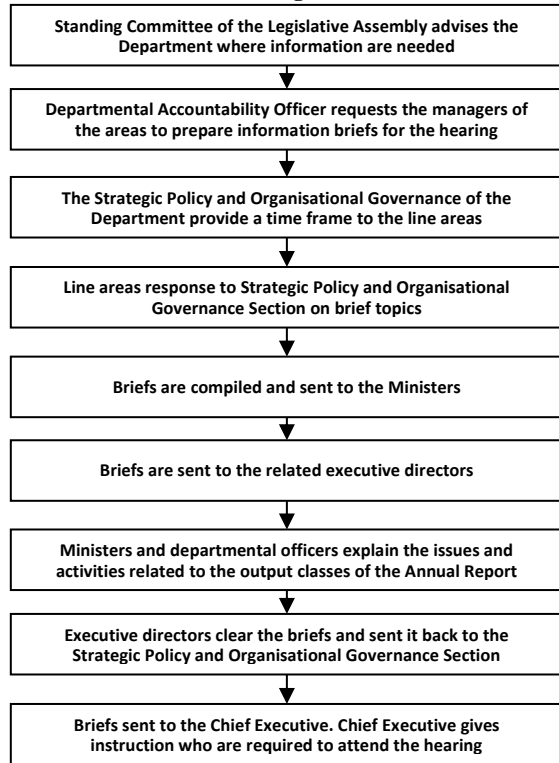
The ACT Government went from a cash basis accounting to accrual accounting and there are obviously benefits for some things and also more transparent type of situation because when accounting on a cash basis nothing happens for ten months of the year and towards May and June when you still have money left you try to spend it but with accrual accounting it is not as important in some sense because you don't have to actually spend the money. You actually treat it as you incur the expense as you pay it maybe if it's one month or two months later it doesn't matter because it is not a cash flow decision.

This attitude is quite opposite with findings from the Italian local governments observed by Anessi-Pessina and Stecolini (2007) and from the UK health sector observed by Ellwood (2009). The Department case strongly supports the arguments of Christensen and Rommel (2008) and Christensen and Parker (2010) that accrual accounting does have some efficiency benefits. From the very beginning of its establishment, the Department adopted accrual accounting and never used cash basis accounting. As a new Department the staff did not struggle to adopt accrual accounting. It is one of the reasons for their success also. All of these accounting changes in the public sector are underpinned by a managerialist philosophy borrowed from the private sector (Parker and Guthrie, 1993; Guthrie 1995; Brown et al. 2003). This accounting system of the Department has created a new structure of signification and attributed to everyday activity at the Department (Giddens, 1979; 1984).

The accounting system of the Department is also intertwined with the domination structure. According to Giddens (1979; 1984) domination involves authorisation and allocation. In the Department, it is evident that accounting and finance is the major driver in achieving best results. Interview with the participants in the Department revealed that control over the total resources of the department was very hard as the accounting and finance was not really a player in the past. Previously accounting and finance was a background issue but now, it is in the front line. In the Department, new emphasis on accounting is evident. It is the core image of casting light into shades that allows other to see as illustrated by Roberts (2009). This is also a new structure of meaning for interaction. It involves operation of power or domination. This was evident at the interview with one of the senior executives of the department:

I think the major change that have occurred is we introduced accrual accounting within the early nineties in the ACT government and in a sense that for a large portion of the public service that was for the first time the private sector accounting model and systems were put in place. So, now we have accrual basis of accounting instead of cash basis accounting which has successfully implemented in our department.

Figure 1: Annual Report Review Process in the researched organization



Evidence from the field supported that the department has established a responsibility system about the financial reporting. Interview with the participants indicated that if there is any irresponsible act it is considered as fraud which is a crime under the *Public Sector Management Act 1994* (ACT Government, 2007). The financial reporting system entails each area of the department preparing monthly financial reports. It is the Financial Controller's responsibility to ensure that each manager is provided with the financial information necessary to produce his or her monthly reports. The Department's documents indicate that within the last week of each month the finance managers of each area ensure that outstanding orders, debtors and creditors are reviewed and appropriate provisions are made or write off actions are taken. On the last working day of each month, each finance manager advises the Strategic and Organisational Finance Team about prepaid expenses, accrued expenses, accrued revenues, deferred revenues, depreciation expense, provision or any other accruals. These items are included in the area's month-

end financial reports. After that, each manager provides a report on financial results to the Chief Executive. It includes explanations of material variances and actions taken to correct any adverse results or trends. To establish results control system the department issues annual report reviews on its financial records, this is discussed next.

4.2. Annual Report Review

Annual reports are considered as a method of informing an agency's stakeholders. In the Australian public sector annual reporting laws compelling more and more agencies to report and it is also observed that an increasing attention has given to purpose and style in the presentation of reports (Corbett, 1996; Hoque and Moll, 2001; Carlin and Guthrie, 2001; Guthrie et al. 2003;

Carnegie and West, 2005; Kloot and Martin, 2007; Farneti and Guthrie, 2009). Annual report reviews in the public sector differ from the private sector. In the private sector, the annual report review is done at the shareholder's annual general meeting, but in the public sector this review is open to public scrutiny. The selected researched Department is not an exception in this regard. Every year after the publication of the annual report of the department, the Standing Committee on Community Services and Social Equity in the Legislative Assembly schedules annual report review hearings for the Department. It is one of the alternatives of market-based management control systems evaluation that take place in the private sector. It is the formal accountability system that the department uses to inform the public about the management performance as a government agency in the implementation of government policy. This system helps the department in serving and contributing good governance. In these hearings the Standing Committee seeks evidence by asking the relevant government ministers and departmental officers to explain the issues and activities related to the Output Classes in the annual report.

From the illustration in the Figure it is evident that these review hearing is quite different from the private sector. The researcher found from field work observation that there is an Organisational Accountability Officer in the department who requests the managers of the appropriate line areas to prepare information briefs for the hearings. The departmental officers take necessary steps to ensure that information

requested for the hearings is accurate and up to date. The Strategic Policy and Organisational Governance Section of the Department provide a timeframe to the departmental staff for the preparation of the hearings. The Annual Report Review Hearing process of the Department is presented in the Figure 1.

One of the senior executives of the department mentioned that in a recent hearing the major issue was the multicultural festival. The members of the opposition pointed out poor management of the festival. The department informed the committee that the budget allocated for the event was not enough. The Chief Executive gives instructions to departmental officers who are required to attend the hearings. As there might be difficult and complex questions from the Standing Committee Members, the most senior officers in each line attend the review hearings.

5. Discussion and Conclusions

In this study it has been argued that to gain better understanding of the control systems in an organisation, it is necessary to look at the relationship between day-to-day social action of the agents and the various dimension of social structure. Structuration theory (Giddens, 1976; 1979; 1984) is based on the understanding of the effects of the social structures, agency and system whereby changes in social structures and systems take place as a result of human action. Accounting system is considered as social practices. It acts as modalities of the structure. These modalities are the means by which structures are translated into actions. The modalities of accounting system are interpretive schemes, facilities and norms. These modalities explain how interaction is affected. In this study accounting systems of the researched organization was discussed and argued that in the selected organization, this system is viewed as the modalities or procedures of structuration which mediates between the (virtual) structure and the (situated) interactions.

Evidence from the field shows that in the Department, the new elements of interpretive schemes are the accrual accounting and annual report review. It appears that in the Department these interpretive schemes are the direct outcome of the new public management ideals and was implemented to establish the principle - value for money. Managers in the Department use these interpretive schemes to interpret past results, take actions and make plans. Managers

also use these control devices to communicate meaningfully with its employees and to influence the individual towards organisational goal achievement.

Traditionally public organisations were involved in providing services to the people. The rationality is that all people should have access to these services. Resources should be available to all according to need. In the public sector it was also observed that spending to the limit or over the limit was common practice. Therefore, in a financial sense, the structure of legitimation allowed spending without accountability (Lawrence and Doolin, 1997). However, NPM initiatives have changed the scenario. In the Department, accounting system and annual report review provided a new legitimation structure appeared in response to the public sector reforms initiatives to challenge this traditional view of spending without accountability.

In this study it has also reported that accounting system and annual report review of the Department are the modalities of structuration and these control systems are both the medium and the outcome of interaction because in the organisational setting these control devices are constituted by human agency and at the same time are also guided by them.

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